INTERNAL SERVICE FUNDS

The **Fleets and Facilities Fund** accounts for support services to other City departments in the areas of vehicle purchases and motor pool maintenance and repairs; building and related facility operations and maintenance; architecture, engineering, and space planning; design, print, and copy resources; and real estate management.

The **Information Technology Fund** accounts for support services provided by the Department of Information Technology to other City departments. The services include managing the City's information technology resources, including Citywide telecommunications, data communications, and the physical infrastructure that supports it; the City's telephone system, radio system, and fiber optic network; Citywide application infrastructure; and interactive media services.

The Engineering Services Fund accounts for the design, construction, and management services performed for capital improvement projects of other City departments and other entities.

F-1 COMBINING STATEMENT OF NET ASSETS

INTERNAL SERVICE FUNDS

December 31, 2004

Parish								Comparative Totals			
Carban Assets Sea 15.01 Sea 11.143 Sea 30 Sea 42.984 Sea 42.88 Cash and Equiry in Pooled Investments 5 21 9 85 83 Accountis 5 21 9 85 83 Accounts 5 21 9 85 87 Due from Other Funds 3.692 1.484 235 5.501 8.57 Due from Other Governments 263 2.527 41 2.831 3.96 Materials and Supplies Inventory 1.818 481 - 2.962 3.566 Total Current Assets 2.7092 2.5656 720 3.368 8.81 Total Current Assets 2.7092 2.5656 720 3.548 8.81 Restricted Cash and Equity in Pooled Investments 8 1 - 8 8 8 Restricted Cash and Equity in Pooled Investments 8 1 - - 5 5 5 5 5 6 72 2.528 3.06 <td< th=""><th></th><th colspan="2">2004</th><th colspan="2">2003</th></td<>								2004		2003	
Sadi	ASSETS										
Receivables, Not of Allowances	Current Assets										
Dubilled	Receivables, Net of Allowances	\$	•	\$	Í	\$		\$,	\$	
Due from Other Governments Materials and Supplies Inventory "2.6" 2.57 41 2.81 3.596 Materials and Supplies Inventory 1.81 481 . 2.06c 1.986 Total Current Assets 27,092 25,656 720 33,468 56,874 Noncurrent Assets Restricted Cash and Equity in Pooled Investments 5 - - 5 6.3 Capital Assets 8 - - 81 81 Land and Land Rights 8 - - 2.528 3.086 Less Accumulated Depreciation (6609) 24,453 3,700 (6609) 14,615 Machinery and Iequipment (6291) (6,294) (3,708) (79,953) (78,631) Construction in Progress 247 3,224 3,70 (6609) 14,615 Machinery and Iequipment (6,991) 43,83 3,700 (609) 125,89 Total Assets 60,795 11,553 82 72,430 71,902 Total Security and Casti	Unbilled		-		-		5		5		7
Materials and Supplies Inventory											
Total Current Assets 27,092 25,656 720 53,468 56,874 Noncurrent Assets Sentirect Cash and Equity in Pooled Investments Sentirect Cash and Investment Cash and Investme	Materials and Supplies Inventory		1,581		481		-		2,062		1,986
Restricted Cash and Equity in Pooled Investments	* *										
Restricted Cash and Equity in Pooled Investments	Noncurrent Assets										
Same			5		-		_		5		63
Buildings and Improvements	Capital Assets								91		01
Machinery and Equipment 118,885 24,583 3,790 146,958 143,755 Less Accumulated Depreciation (59,991) (16,244 3,780) (79,953) (78,653) Construction in Progress 247 3,224 - 3,471 3,631 Total Noncurrent Assets 60,795 11,553 82 72,430 71,002 Total Assets 87,887 37,209 802 125,898 128,776 Each State	Buildings and Improvements		2,528		-		-		2,528		3,086
Construction in Progress 247 3,224 3,708 7,953 7,8653 3,631 3,					24 583		3 790				
Total Noncurrent Assets 60,795 11,553 82 72,430 71,902	Less Accumulated Depreciation		(59,991)		(16,254)		(3,708)		(79,953)		(78,653)
Total Assets 87,887 37,209 802 125,898 128,776	· ·					-					
Current Liabilities	Total Assets						802				
Accounts Payable 2,413 1,370 183 3,966 3,830 Salaries, Benefits, and Payroll Taxes Payable 878 731 353 1,962 1,664 Contracts Payable 13 35 - 48 97 Due to Other Funds 1,058 400 44 1,502 4,587 Interest Payable 5 74 - 79 103 Taxes Payable 20 3 (2) 21 1 Current Portion of Long-Term Debt 200 750 - 950 1,101 Corntracts Payable - 348 - 348 246 Claims Payable - 348 - 348 246 Claims Payable 122 136 50 308 274 Deferred Credits - - - - - - - 115 Total Current Liabilities 5,088 3,865 683 9,636 12,491 Noncurrent Lia	LIABILITIES										
Accounts Payable 2,413 1,370 183 3,966 3,830 Salaries, Benefits, and Payroll Taxes Payable 878 731 353 1,962 1,664 Contracts Payable 13 35 - 48 97 Due to Other Funds 1,058 400 44 1,502 4,587 Interest Payable 5 74 - 79 103 Taxes Payable 20 3 (2) 21 1 Current Portion of Long-Term Debt 200 750 - 950 1,101 Corntracts Payable - 348 - 348 246 Claims Payable - 348 - 348 246 Claims Payable 122 136 50 308 274 Deferred Credits - - - - - - - 115 Total Current Liabilities 5,088 3,865 683 9,636 12,491 Noncurrent Lia	Current Liabilities										
Contracts Payable 13 35 - 48 97 Due to Other Funds 1,058 400 44 1,502 4,587 Interest Payable 20 3 (2) 21 1 Current Portion of Long-Term Debt 200 750 - 950 1,101 Current Dottion of Long-Term Debt - 348 - 348 246 Contracts Payable - 348 - 348 246 Contracts Payable - 348 - 348 246 Claims Payable 1379 18 55 452 473 Compensated Absences Payable 122 136 50 308 274 Deferred Credits -			2,413		1,370		183		3,966		3,830
Due to Other Funds 1,058 400 44 1,502 4,587 Interest Payable 20 3 (2) 21 13 Taxes Payable 20 3 (2) 21 1 Current Portion of Long-Term Debt 8 8 - 950 1,101 Ceneral Obligation Bonds Due Within One Year 200 750 - 950 1,101 Contracts Payable - 348 - 348 246 Claims Payable 379 18 55 452 473 Compensated Absences Payable 122 136 50 308 274 Deferred Credits - - - - - - - 115 Total Current Liabilities - - - - - - - 115 Advances from Other Funds - - - 4,600 4,600 5,200 Compensated Absences Payable 1,500 1,034 456 <							353				
Taxes Payable 20 3 (2) 21 1 1 1 1 1 1 1 1					400		44		1,502		
Current Portion of Long-Term Debt General Obligation Bonds Due Within One Year Contracts Payable - 348 - 348 246 Claims Payable 379 18 55 452 473 475 Compensated Absences Payable 122 136 50 308 274 275 27							(2)				103
Contracts Payable 348 - 348 246 Claims Payable 379 18 55 452 473 Compensated Absences Payable 122 136 50 308 274 Deferred Credits - - - - - - 115 Total Current Liabilities 5,088 3,865 683 9,636 12,491 Noncurrent Liabilities Advances from Other Funds - - 4,600 4,600 5,200 Compensated Absences Payable 1,500 1,034 456 2,990 2,878 Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 15 63 General Obligation Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - <td>Current Portion of Long-Term Debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(2)</td> <td></td> <td></td> <td></td> <td></td>	Current Portion of Long-Term Debt						(2)				
Claims Payable 379 18 55 452 473 Compensated Absences Payable 122 136 50 308 274 Deferred Credits - - - - - - - 115 Total Current Liabilities 5,088 3,865 683 9,636 12,491 Noncurrent Liabilities Advances from Other Funds - - - 4,600 4,600 5,200 Compensated Absences Payable 1,500 1,034 456 2,990 2,878 Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 110 Other Noncu			200				-				
Deferred Credits	Claims Payable				18				452		473
Noncurrent Liabilities Advances from Other Funds - - 4,600 4,600 5,200 Compensated Absences Payable 1,500 1,034 456 2,990 2,878 Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428											
Advances from Other Funds - - 4,600 4,600 5,200 Compensated Absences Payable 1,500 1,034 456 2,990 2,878 Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428	Total Current Liabilities		5,088		3,865		683		9,636		12,491
Compensated Absences Payable 1,500 1,034 456 2,990 2,878 Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - 5 6 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428	Noncurrent Liabilities										
Claims Payable 783 37 240 1,060 990 Vendor and Other Deposits Payable 5 - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428			1.500		1.024						
Vendor and Other Deposits Payable 5 - - 5 63 General Obligation Bonds, Due Serially 200 3,205 - 3,405 4,506 Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428											
Less Bonds Due Within One Year (200) (750) - (950) (1,101) Bond Discount and Premium - 110 - 110 141 Contracts Payable - 743 - 743 810 Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428	Vendor and Other Deposits Payable		5		-		-		5		63
Contracts Payable Other Noncurrent Liabilities - 743 799 - - 743 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 Total Liabilities 7,413 9,043 5,979 22,435 27,156 NET ASSETS Invested in Capital Assets, Net of Related Debt Unrestricted 60,591 8,238 82 68,911 67,192 (5,259) 34,553 34,428	Less Bonds Due Within One Year						-				
Other Noncurrent Liabilities 37 799 - 836 1,178 Total Noncurrent Liabilities 2,325 5,178 5,296 12,799 14,665 Total Liabilities 7,413 9,043 5,979 22,435 27,156 NET ASSETS Invested in Capital Assets, Net of Related Debt Unrestricted 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428			-				-				
Total Liabilities 7,413 9,043 5,979 22,435 27,156 NET ASSETS Invested in Capital Assets, Net of Related Debt Unrestricted 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428											
NET ASSETS Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428	Total Noncurrent Liabilities		2,325		5,178		5,296		12,799		14,665
Invested in Capital Assets, Net of Related Debt 60,591 8,238 82 68,911 67,192 Unrestricted 19,885 19,927 (5,259) 34,553 34,428	Total Liabilities		7,413		9,043		5,979		22,435		27,156
Unrestricted 19,885 19,927 (5,259) 34,553 34,428	NET ASSETS										
Total Net Assets \$ 80,476 \$ 28,165 \$ (5,177) \$ 103,464 \$ 101,620											
	Total Net Assets	\$	80,476	\$	28,165	\$	(5,177)	\$	103,464	\$	101,620

F-2 COMBINING STATEMENT OF REVENUES, EXPENSES,

AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2004

	Fleets and Facilities		Information Technology		Engineering Services		Comparative Totals			
							2004		2003	
OPERATING REVENUES										
Charges for Services Rents, Parking, and Concessions	\$	19,530 43,079	\$	25,798	\$	7,128	\$	52,456 43,079	\$	53,409 42,966
Total Operating Revenues		62,609		25,798		7,128		95,535		96,375
OPERATING EXPENSES										
Operations and Maintenance Engineering Services General and Administrative City Business and Occupation Taxes Other Taxes Depreciation and Amortization		44,918 4,135 20 196 10,334		24,615 3,422 - 10 2,630		5,747 607 - - 66		69,533 5,747 8,164 20 206 13,030		67,303 7,549 7,354 12 213 13,035
Total Operating Expenses		59,603		30,677		6,420		96,700		95,466
Operating Income (Loss)		3,006		(4,879)		708		(1,165)		909
NONOPERATING REVENUES (EXPENSES)										
Investment and Interest Income Interest Expense Amortization of Debt Costs Gain (Loss) on Sale of Capital Assets Others, Net		361 (21) (103) 114		299 (190) - (5) 303		(2)		658 (211) - (108) 419		960 (286) (7) (830) 520
Total Nonoperating Revenues (Expenses)		351		407		<u> </u>		758		357
Income (Loss) Before Contributions, Grants, and Transfers		3,357		(4,472)		708		(407)		1,266
Operating Contributions and Grants Transfers In Transfers Out		100 2,036 (6,593)		741 5,967		- - -		841 8,003 (6,593)		9,141 (4,104)
Change in Net Assets		(1,100)		2,236		708		1,844		6,413
Total Net Assets -Beginning of Year		81,576		25,929		(5,885)		101,620		95,207
Total Net Assets - End of Year	\$	80,476	\$	28,165	\$	(5,177)	\$	103,464	\$	101,620

F-3 Page 1 of 2

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2004

	Fleets and Facilities							Comparative Totals			
			Information Technology		Engineering Services		2004		2003		
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash Received from Customers Cash Paid to Suppliers Cash Paid to Employees Cash Paid for Taxes	\$	63,649 (28,901) (22,014) (196)	\$	28,173 (12,872) (15,759) (6)	\$	7,295 (9,288) 2,833 (3)	\$	99,117 (51,061) (34,940) (205)	\$	96,440 (33,612) (45,741) (19)	
Net Cash from Operating Activities		12,538		(464)		837		12,911		17,068	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Proceeds of Interfund Advances Payment of Interfund Advances Interest Paid on Interfund Advances Operating Grants and Contributions Received Transfers In Transfers Out		100 2,036 (6,593)		- - 741 5,967		(600) - - - -		(600) - 841 8,003 (6,593)		5,200 (5,950) - 109 9,142 (4,105)	
Net Cash from Noncapital Financing Activities		(4,457)		6,708		(600)		1,651		4,396	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Principal Payments on Long-Term Debt Capital Fees and Grants Received		(386)		(715)		-		(1,101)		(1,466)	
Capital Expenditures and Deferred Charges Paid Interest Paid on Long-Term Debt Other		(10,335) (29) 11		(3,248) (237) (5)		(33)		(13,616) (266) 6		(16,501) (318)	
Net Cash from Capital and Related Financing Activities		(10,739)		(4,205)		(33)		(14,977)		(18,285)	
CASH FLOWS FROM INVESTING ACTIVITIES											
Interest and Investment Income Received		361		299		(2)		658		960	
Net Increase (Decrease) in Cash and Equity in Pooled Investments		(2,297)		2,338		202		243		4,139	
CASH AND EQUITY IN POOLED INVESTMENTS											
Beginning of Year		23,803		18,805	-	138		42,746		38,607	
End of Year	\$	21,506	\$	21,143	\$	340	\$	42,989	\$	42,746	
CASH AT THE END OF THE YEAR CONSISTS OF											
Current Assets Cash and Equity in Pooled Investments Restricted Cash and Equity in Pooled Investments	\$	21,501	\$	21,143	\$	340	\$	42,984 5	\$	42,683 63	
Total Cash at the End of the Year	\$	21,506	\$	21,143	\$	340	\$	42,989	\$	42,746	

F-3 Page 2 of 2

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2004

	Fleets and Facilities						Comparative Totals				
			Information Technology		Engineering Services		2004		2003		
RECONCILIATION OF OPERATING INCOME (LOTO NET CASH FROM OPERATING ACTIVITIES	OSS)										
Operating Income (Loss)	\$	3,006	\$	(4,878)	\$	708	\$	(1,164)	\$	742	
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities											
Depreciation and Amortization Changes in Operating Assets and Liabilities		10,334		2,630		66		13,030		13,035	
Accounts Receivable		8		(15)		5		(2)		132	
Unbilled Receivables		-		`-´		2		2		31	
Due from Other Funds		945		1,773		179		2,897		(257)	
Due from Other Governments		166		617		(19)		764		797	
Materials and Supplies Inventory		83		(158)		-		(75)		75	
Accounts Payable		692 78		(597)		40		135		(2,616)	
Salaries, Benefits, and Payroll Taxes Payable		/8 19		169 97		49 28		296 144		175 105	
Compensated Absences Payable Due to Other Funds		(2,692)		(88)		(185)		(2,965)		2,187	
Claims Payable		86		(11)		(25)		50		512	
Contracts Payable		(84)		-		-		(84)		262	
Taxes Payable		-		3		(3)		-		1	
Deferred Credits		(78)		-		-		(78)		43	
Other Assets and Liabilities		(25)		(6)		(8)		(39)		1,844	
Total Adjustments		9,532		4,414		129		14,075		16,326	
Net Cash from Operating Activities	\$	12,538	\$	(464)	\$	837	\$	12,911	\$	17,068	